



TENNESSEE DEPARTMENT OF REVENUE  
WHOLESALE BEER TAX RETURN

BER  
107

Filing Period		ACCOUNT NO.	SSN or FEIN
Due Date		LOCATION ADDRESS	

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 and mail to:

Tennessee Department of Revenue  
Andrew Jackson State Office Bldg.  
500 Deaderick Street  
Nashville, TN 37242

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

**Reminders**

- 1) Please read instructions on the back before preparing this return.
- 2) Maintain adequate records to support return.
- 3) Be sure to sign and date in the signature box below.

If this is an AMENDED RETURN, }  
please check the box at right

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ROUND TO NEAREST DOLLAR  
WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

1. Total amount of tax collected ( % of gross sales) (Total of Column (c) on Schedule A) ..... (1)
2. Total amount of tax paid directly to counties and cities ( %) (Total of Column (d) on Schedule A) ... (2)
3. Vendors compensation ( % of Line 1) ..... (3)
4. Tax due state (subtract lines 2 and 3 from Line 1) ..... (4)
5. Credit (Enter outstanding credit amount from previous Department of Revenue notices) ..... (5)
6. Net Tax (Subtract Line 5 from Line 4) ..... (6)
7. **Penalty** { If filed late, penalty is computed at 5% of the tax (Line 6) for each 30-day period or portion thereof that the return is delinquent. Maximum penalty is 25% of the tax due; minimum penalty is \$15 regardless of the tax amount due or whether any tax is due. ... (7)
8. Interest (Multiply Line 6 by % per annum on taxes unpaid by the due date) ..... (8)
9. Total Amount Remitted (Add lines 6, 7, and 8) ..... (9)

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FOR OFFICE  
USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE President or other Principal Officer, Partner or Proprietor Date

SIGN HERE Tax Return Preparer and Title Date

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For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405 B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building	State Office Building	State Office Building		Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.	531 Henley Street			500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.  
Out-of-state callers must dial (615) 253-0600.

## INSTRUCTIONS

- General:** This is a monthly % wholesale beer tax return. Schedule A is a summary of all beer sales broken down by counties and cities. Schedule A is required to be attached to this return. A county and city situs code list is enclosed with the first return you receive for the information needed in Column (a) on Schedule A. Please retain this situs code list for future use. Complete instructions for Schedule A are located at the top of the schedule sheet.
- Penalty & Interest** If filed late, penalty is 5% for each 30-day period of delinquency or portion thereof not to exceed 25% (minimum penalty is \$15.00). Interest is computed at the current rate on the tax from due date to date paid.
- Taxpayer/  
Tax Preparer's  
Signature:** You must sign and date your return. Paid preparers, (accountants, attorneys etc.) must also sign the return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

## COMPUTATION OF TAX

1. Complete all lines on Schedule A. Total each of the columns on Schedule A and bring appropriate total forward to the front of the return as directed.
2. List on Line 5 any outstanding credit amount from previous Department of Revenue notices.
3. If filed late, list penalty on Line 7 and interest on Line 8.
4. Subtract lines 2 and 3 from Line 1. Subtract Line 5 from Line 4 to get net tax due. Add lines 6, 7, and 8 to arrive at total amount due and remitted on Line 9.

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**Wholesale Beer Tax Return  
Schedule A**

If more space is needed, please attach additional copies of this sheet. A reasonable, computer-generated facsimile of Schedule A will be accepted if it matches the format of this schedule.

Refer to the enclosed situs code list to find the situs code for each county and city where beer sales were made for column (a).

List the situs code in Column (a) and the name of the county or city in Column (b). List the total tax collected in that county or city in Column (c). List the tax paid to the county or city (96.5%) in Column (d), the 3% commission retained in Column (e). Commission can only be taken if the return is filed timely and the total tax due is paid. List the .5% tax due the state in Column (f).

Total the amount of tax for all counties and cities in each column on the last line of Schedule A.

Business Name		Account #	Filing Period		
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Situs Codes (a)	County or City (b)	Total Tax Collected (c)	96.5% (d)	3% (e)	.5% (f)
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____	_____
31. _____	_____	_____	_____	_____	_____
32. _____	_____	_____	_____	_____	_____
33. _____	_____	_____	_____	_____	_____
34. _____	_____	_____	_____	_____	_____
35. _____	_____	_____	_____	_____	_____

Totals (Add lines 1 through 35) ..... (c) \_\_\_\_\_ (d) \_\_\_\_\_ (e) \_\_\_\_\_ (f) \_\_\_\_\_

Enter here and on front of return on Line 1 (column c) and Line 2 (column d)